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July 6, 2009

Judge Robert D. Drain United States Bankruptcy Court One Bowling Green New York, NY 10004-1408 Courtroom: 610

Reference case # 05-44481

Dear Judge Drain:

As a retired Delphi Salary Employee I strongly object to the recently filed Delphi Modified Plan of Reorganization, specifically as it relates to the disposition of the pensions for salaried retirees.

I find it incredible that the government is trying to broker a deal that discriminates against a group of former lifelong employees simply on the basis that they did not work under the protection of a labor contract. We have been and will continue to be required to pay taxes on our earnings at the same rates as those protected by contract. In essence, our potential signficant reduction in pension benefits will help pay for the continued benefits of the UAW members. How taxpayer money can be used to favor one population of citizens and ignore another goes against the democratic principles upon which this Nation was founded.

I recently attended a weekend long celebration of Civil Rights sponsored by Major League Baseball in Cincinnati, Ohio. I am very proud of what our country has accomplished in that endeavor. Quite frankly, if the Delphi Modified Plan of Reorganization proceeds as currently proposed, I feel very strongly that my Civil Rights will be violated by my own government and the legal process involved in the bankruptcy process.

I plead the court to not accept this modified plan, but to send Delphi and its partners GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to the salaried retirees.

With due respect.

William H. Gillespie 11

P.O. Box 708

Aberdeen, Ohio 45101